ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೯ Volume 149	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೨೦, ೨೦೧೪ (ಫಾಲ್ಗುಣ ೨೯, ಶಕ ವರ್ಷ ೧೯೩೫) Bangalore, Thursday, March 20, 2014 (Phalguna 29, Shaka Varsha 1935)	ಸಂಚಿಕೆ ೧೨ Issue 12

ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 07 ಕೇನಿಪ್ರ 2014, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 1ನೇ ಫೆಬ್ರವರಿ, 2014.

2013ನೇ ಸಾಲಿನ 18–09–2013ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3 (II) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 2810 (E) ದಿನಾಂಕ 18–09–2013 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th September, 2013

(INCOME-TAX)

S.O. 2810(E).-In exercise of the powers conferred by section 92CB read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (16th Amendment), Rules, 2013.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,—

(A) in Part II, in sub-part D relating to special cases, after rule 10T, the following rules shall be inserted, namely:—

'Safe Harbour Rules

10TA. Definitions.—For the purposes of this rule and rule 10TB to rule 10TG,—

(a) "contract research and development services wholly or partly relating to software development" means the following, namely:—

(*i*) research and development producing new theorems and algorithms in the field of theoretical computer science;

(*ii*) development of information technology at the level of operating systems, programming languages, data management, communications software and software development tools;

(*iii*) development of Internet technology;

(*iv*) research into methods of designing, developing, deploying or maintaining software;

(*v*) software development that produces advances in generic approaches for capturing, transmitting, storing, retrieving, manipulating or displaying information;

(*vi*) experimental development aimed at filling technology knowledge gaps as necessary to develop a software programme or system;

(*vii*) research and development on software tools or technologies in specialised areas of computing (image processing, geographic data presentation, character recognition, artificial intelligence and such other areas);or

(*viii*) upgradation of existing products where source code has been made available by the principal;

(b) "core auto components" means,—

(*i*) engine and engine parts, including piston and piston rings, engine valves and parts cooling systems and parts and power train components;

(*ii*) transmission and steering parts, including gears, wheels, steering systems, axles and clutches;

(*iii*) suspension and braking parts, including brake and brake assemblies, brake linings, shock absorbers and leaf springs;

(c) corporate guarantee" means explicit corporate guarantee extended by a company to its wholly owned subsidiary being a non-resident in respect of any short-term or long-term borrowing.

Explanation.- For the purposes of this clause, explicit corporate guarantee does not include letter of comfort, implicit corporate guarantee, performance guarantee or any other guarantee of similar nature;

(d) "generic pharmaceutical drug" means a drug that is comparable to a drug already approved by the regulatory authority in dosage form, strength, route of administration, quality and performance characteristics, and intended use;

(e) "information technology enabled services" means the following business process outsourcing services provided mainly with the assistance or use of information technology, namely:—

(*i*) back office operations;

(*ii*) call centres or contact centre services;

(*iii*) data processing and data mining;

(*iv*) insurance claim processing;

(*v*) legal databases;

(*vi*) creation and maintenance of medical transcription excluding medical advice;

(*vii*) translation services;

(*viii*) payroll;

(*ix*) remote maintenance;

(*x*) revenue accounting;

(*xi*) support centres;

(*xii*) website services;

(*xiii*) data search integration and analysis;

(*xiv*) remote education excluding education content development; or

(*xv*) clinical database management services excluding clinical trials,

but does not include any research and development services whether or not in the nature of contract research and development services;

(f) "intra-group loan" means loan advanced to wholly owned subsidiary being a non-resident, where the loan—

(*i*) is sourced in Indian rupees;

(*ii*) is not advanced by an enterprise, being a financial company including a bank or a financial institution or an enterprise engaged in lending or borrowing in the normal course of business; and

(*iii*) does not include credit line or any other loan facility which has no fixed term for repayment;

(g) "knowledge process outsourcing services" means the following business process outsourcing services provided mainly with the assistance or use of information technology requiring application of knowledge and advanced analytical and technical skills, namely:—

(*i*) geographic information system;

(*ii*) human resources services;

(*iii*) engineering and design services;

(*iv*) animation or content development and management;

(*v*) business analytics;

(*vi*) financial analytics; or

(*vii*) market research,

but does not include any research and development services whether or not in the nature of contract research and development services;

(h) "non-core auto components" mean auto components other than core auto components;

(i) "no tax or low tax country or territory" means a country or territory in which the maximum rate of income-tax is less than fifteen per cent.;

(j) "operating expense" means the costs incurred in the previous year by the assessee in relation to the international transaction during the course of its normal operations including depreciation and amortisation expenses relating to the assets used by the assessee, but not including the following, namely:—

(*i*) interest expense;

(*ii*) provision for unascertained liabilities;

(*iii*) pre-operating expenses;

(*iv*) loss arising on account of foreign currency fluctuations;

(*v*) extra-ordinary expenses;

(*vi*) loss on transfer of assets or investments;

(*vii*) expense on account of income-tax; and

(*viii*) other expenses not relating to normal operations of the assessee;

(k) "operating revenue" means the revenue earned by the assessee in the previous year in relation to the international transaction during the course of its normal operations but not including the following, namely:—

(*i*) interest income;

(*ii*) income arising on account of foreign currency fluctuations;

(*iii*) income on transfer of assets or investments;

(*iv*) refunds relating to income-tax;

(*v*) provisions written back;

(*vi*) extraordinary incomes; and

(*vii*) other incomes not relating to normal operations of the assessee;

(l) "operating profit margin" in relation to operating expense means the ratio of operating profit, being the operating revenue in excess of operating expense, to the operating expense expressed in terms of percentage;

(m) "software development services" means,—

(*i*) business application software and information system development using known methods and existing software tools;

(*ii*) support for existing systems;

(*iii*) converting or translating computer languages;

(*iv*) adding user functionality to application programmes;

(*v*) debugging of systems;

(*vi*) adaptation of existing software; or

(*vii*) preparation of user documentation,

but does not include any research and development services whether or not in the nature of contract research and development services.

10TB. ***Eligible assessee.*—(**1) Subject to the provisions of sub-rules (2) and (3), the 'eligible assessee' means a person who has exercised a valid option for application of safe harbour rules in accordance with rule 10TE, and—

(*i*) is engaged in providing software development services or information technology enabled services or knowledge process outsourcing services, with insignificant risk, to a non-resident associated enterprise (hereinafter referred as foreign principal);

(*ii*) has made any intra-group loan;

(*iii*) has provided a corporate guarantee;

(*iv*) is engaged in providing contract research and development services wholly or partly relating to software development, with insignificant risk, to a foreign principal;

(*v*) is engaged in providing contract research and development services wholly or partly relating to generic pharmaceutical drugs, with insignificant risk, to a foreign principal; or

(*vi*) is engaged in the manufacture and export of core or non-core auto components and where ninety per cent. or more of total turnover during the relevant previous year is in the nature of original equipment manufacturer sales.

(2) For the purposes of identifying an eligible assessee, with insignificant risk, referred to in item (i) of sub-rule (1), the Assessing Officer or the Transfer Pricing Officer, as the case may be, shall have regard to the following factors, namely:—

(*a*) the foreign principal performs most of the economically significant functions involved, including the critical functions such as conceptualisation and design of the product and providing the strategic direction and framework, either through its own employees or through its other associated enterprises, while the eligible assessee carries out the work assigned to it by the foreign principal;

(*b*) the capital and funds and other economically significant assets including the intangibles required, are provided by the foreign principal or its other associated enterprises, and the eligible assessee is only provided a remuneration for the work carried out by it;

(*c*) the eligible assessee works under the direct supervision of the foreign principal or its associated enterprise which not only has the capability to control or supervise but also actually controls or supervises the activities carried out through its strategic decisions to perform core functions as well as by monitoring activities on a regular basis;

(*d*) the eligible assessee does not assume or has no economically significant realised risks, and if a contract shows that the foreign principal is obligated to control the risk but the conduct shows that the eligible assessee is doing so, the contractual terms shall not be the final determinant;

(*e*) the eligible assessee has no ownership right, legal or economic, on any intangible generated or on the outcome of any intangible generated or arising during the course of rendering of services, which vests with the foreign principal as evident from the contract and the conduct of the parties.

(3) For the purposes of identifying an eligible assessee, with insignificant risk, referred to in items (iv) and (v) of sub-rule (1), the Assessing Officer or the Transfer Pricing Officer, as the case may be, shall have regard to the following factors, namely:—

(*a*) the foreign principal performs most of the economically significant functions involved in research or product development cycle, including the critical functions such as conceptualisation and design of the product and providing the strategic direction and framework, either through its own employees or through its other associated enterprises while the eligible assessee carries out the work assigned to it by the foreign principal;

(*b*) the foreign principal or its other associated enterprises provides the funds or capital and other economically significant assets including intangibles required for research or product development and also provides a remuneration to the eligible assessee for the work carried out by it;

(*c*) the eligible assessee works under the direct supervision of the foreign principal or its other associated enterprise which has not only the capability to control or supervise but also actually controls or supervises research or product development, through its strategic decisions to perform core functions as well as by monitoring activities on a regular basis;

(*d*) the eligible assessee does not assume or has no economically significant realised risks, and if a contract shows that the foreign principal is obligated to control the risk but the conduct shows that the eligible assessee is doing so, the contractual terms shall not be the final determinant;

(*e*) the eligible assessee has no ownership right, legal or economic, on the outcome of the research which vests with the foreign principal and is evident from the contract as well as the conduct of the parties.

10TC. Eligible international transaction.—'Eligible international transaction' means an international transaction between the eligible assessee and its associated enterprise, either or both of whom are non-resident, and which comprises of:

(*i*) provision of software development services;

(*ii*) provision of information technology enabled services;

(*iii*) provision of knowledge process outsourcing services;

(*iv*) advance of intra-group loan;

(*v*) provision of corporate guarantee, where the amount guaranteed,—

(*a*) does not exceed one hundred crore rupees; or

(*b*) exceeds one hundred crore rupees, and the credit rating of the associated enterprise, done by an agency registered with the Securities and Exchange Board of India, is of the adequate to highest safety;

(*vi*) provision of contract research and development services wholly or partly relating to software development;

(*vii*) provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs;

(*viii*) manufacture and export of core auto components; or

(*ix*) manufacture and export of non-core auto components,

by the eligible assessee.

10TD. *Safe Harbour.*—(1) Where an eligible assessee has entered into an eligible international transaction and the option exercised by the said assessee is not held to be invalid under rule 10TE, the transfer price declared by the assessee in respect of such transaction shall be accepted by the income-tax authorities, if it is in accordance with the circumstances as specified in sub-rule (2).

(2) The circumstances referred to in sub-rule (1) in respect of the eligible international transaction specified in column (2) of the Table below shall be as specified in the corresponding entry in column (3) of the said Table:—

Sl. No.	Eligible International Transaction	Circumstances
(1)	*(2)*	*(3)*
1.	Provision of software development services referred to in item (i) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense incurred is - (*i*) not less than 20 per cent., where the aggregate value of such transactions entered into during the previous year does not exceed a sum of five hundred crore rupees; or (*ii*) not less than 22 per cent., where the aggregate value of such transactions entered into during the previous year exceeds a sum of five hundred crore rupees.
2.	Provision of information technology enabled services referred to in item (ii) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense is - (*i*) not less than 20 per cent., where the aggregate value of such transactions entered into during the previous year does not exceed a sum of five hundred crore rupees; or (*ii*) not less than 22 per cent., where the aggregate value of such transactions entered into during the previous year exceeds a sum of five hundred crore rupees.
3.	Provision of knowledge process outsourcing services referred to in item (iii) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense is not less than 25 per cent..
4.	Advancing of intra-group loans referred to in item (iv) of rule 10TC where the amount of loan does not exceed fifty crore rupees.	The Interest rate declared in relation to the eligible international transaction is not less than the base rate of State Bank of India as on 30th June of the relevant previous year plus 150 basis points.
5.	Advancing of intra-group loans referred to in item (iv) of rule 10TC where the amount of loan exceeds fifty crore rupees.	The Interest rate declared in relation to the eligible international transaction is not less than the base rate of State Bank of India as on 30th June of the relevant previous year plus 300 basis points.
6.	Providing corporate guarantee referred to in sub-item (a) of item (v) of rule 10TC.	The commission or fee declared in relation to the eligible international transaction is at the rate not less than 2 per cent. per annum on the amount guaranteed.
7.	Providing corporate guarantee referred to in sub-item (b) of item (v) of rule 10TC.	The commission or fee declared in relation to the eligible international transaction is at the rate not less than 1.75 per cent. per annum on the amount guaranteed.
8.	Provision of contract research and development services wholly or partly relating to software development referred to in item (vi) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense incurred is not less than 30 per cent..
9.	Provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs referred to in item (vii) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense incurred is not less than 29 per cent..

10.	Manufacture and export of core auto components referred to in item (viii) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense is not less than 12 per cent..
11.	Manufacture and export of non-core auto components referred to in item (ix) of rule 10TC.	The operating profit margin declared by the eligible assessee from the eligible international transaction in relation to operating expense is not less than 8.5 per cent..

(3) The provisions of sub-rules (1) and (2) shall apply for the assessment year 2013-14 and four assessment years immediately following that assessment year.

(4) No comparability adjustment and allowance under the second proviso to sub-section (2) of section 92C shall be made to the transfer price declared by the eligible assessee and accepted under sub-rules (1) and (2) above.

(5) The provisions of sections 92D and 92E in respect of an international transaction shall apply irrespective of the fact that the assessee exercises his option for safe harbour in respect of such transaction.

10TE. Procedure.—(1) For the purposes of exercise of the option for safe harbour, the assessee shall furnish a Form 3CEFA, complete in all respects, to the Assessing Officer on or before the due date specified in *Explanation* 2 below sub-section (1) of section 139 for furnishing the return of income for—

(*i*) the relevant assessment year, in case the option is exercised only for that assessment year; or

(*ii*) the first of the assessment years, in case the option is exercised for more than one assessment year:

Provided that the return of income for the relevant assessment year or the first of the relevant assessment years, as the case may be, is furnished by the assessee on or before the date of furnishing of Form 3CEFA.

(2) The option for safe harbour validly exercised shall continue to remain in force for the period specified in Form 3CEFA or a period of five years whichever is less:

Provided that the assessee shall, in respect of the assessment year or years following the initial assessment year, furnish a statement to the Assessing Officer before furnishing return of income of that year, providing details of eligible transactions, their quantum and the profit margins or the rate of interest or commission shown:

Provided further that an option for safe harbour shall not remain in force in respect of any assessment year following the initial assessment year, if -

(*i*) the option is held to be invalid for the relevant assessment year by the Transfer Pricing Officer under sub-rule (11) or by the Commissioner under sub-rule (8) in respect of an objection filed by the assessee against the order of the Transfer Pricing Officer under sub-rule (11), as the case may be; or

(*ii*) the eligible assessee opts out of the safe harbour, for the relevant assessment year, by furnishing a declaration to that effect, to the Assessing Officer.

(3) On receipt of Form 3CEFA, the Assessing Officer shall verify whether-

(*i*) the assessee exercising the option is an eligible assessee; and

(*ii*) the transaction in respect of which the option is exercised is an eligible international transaction,

before the option for safe harbour by the assessee is treated to be validly exercised.

(4) Where the Assessing officer doubts the valid exercise of the option for the safe harbour by an assessee, he shall make a reference to the Transfer Pricing Officer for determination of the eligibility of the assessee or the international transaction or both for the purposes of the safe harbour.

(5) For the purposes of sub-rule (4) and sub-rule (10), the Transfer Pricing Officer may require the assessee, by notice in writing, to furnish such information or documents or other evidence as he may consider necessary, and the assessee shall furnish the same within the time specified in such notice.

(6) Where-

(*a*) the assessee does not furnish the information or documents or other evidence required by the Transfer Pricing Officer; or

(*b*) the Transfer Pricing Officer finds that the assessee is not an eligible assessee; or

(*c*) the Transfer Pricing Officer finds that the international transaction in respect of which the option referred to in sub-rule (1) has been exercised is not an eligible international transaction,

the Transfer Pricing Officer shall, by order in writing, declare the option exercised by the assessee under sub-rule (1) to be invalid and cause a copy of the said order to be served on the assessee and the Assessing Officer:

Provided that no order declaring the option exercised by the assessee to be invalid shall be passed without giving an opportunity of being heard to the assessee.

(7) If the assessee objects to the order of the Transfer Pricing Officer under sub-rule (6) or sub-rule (11) declaring the option to be invalid, he may file his objections with the Commissioner, to whom the Transfer Pricing Officer is subordinate, within fifteen days of receipt of the order of the Transfer Pricing Officer.

(8) On receipt of the objection referred to in sub-rule (7), the Commissioner shall after providing an opportunity of being heard to the assessee pass appropriate orders in respect of the validity or otherwise of the option exercised by the assessee and cause a copy of the said order to be served on the assessee and the Assessing Officer.

(9) In a case where option exercised by the assessee has been held to be valid, the Assessing officer shall proceed to verify whether the transfer price declared by the assessee in respect of the relevant eligible international transactions is in accordance with the circumstances specified in sub-rule (2) of rule 10 TD and, if it is not in accordance with the said circumstances, the Assessing Officer shall adopt the operating profit margin or rate of interest or commission specified in sub-rule (2) of rule 10TD.

(10) Where the facts and circumstances on the basis of which the option exercised by the assessee was held to be valid have changed and the Assessing Officer has reason to doubt the eligibility of an assessee or the international transaction for any assessment year other than the initial Assessment Year falling within the period for which the option was exercised by the assessee, he shall make a reference to the Transfer Pricing Officer for determination of eligibility of the assessee or the international transaction or both for the purpose of safe harbour.

Explanation.—For purposes of this sub-rule the facts and circumstances include:—

(*a*) functional profile of the assessee in respect of the international transaction;

(*b*) the risks being undertaken by the assessee;

(*c*) the substantive contractual conditions governing the role of the assessee in respect of the international transaction;

(*d*) the conduct of the assessee as referred to in sub-rule (2) or sub-rule (3) of rule 10TB; or

(*e*) the substantive nature of the international transaction.

(11) The Transfer Pricing Officer on receipt of a reference under sub-rule (10) shall, by an order in writing, determine the validity or otherwise of the option exercised by the assessee for the relevant year after providing an opportunity of being heard to the assessee and cause a copy of the said order to be served on the assessee and the Assessing Officer.

(12) Nothing contained in this rule shall affect the power of the Assessing Officer to make a reference under section 92CA in respect of international transaction other than the eligible international transaction.

(13) Where no option for safe harbour has been exercised under sub-rule (1) by an eligible assessee in respect of an eligible international transaction entered into by the assessee or the option exercised by the assessee is held to be invalid, the arm's length price in relation to such international transaction shall be determined in accordance with the provisions of sections 92C and 92CA without having regard to the profit margin or the rate of interest or commission as specified in sub-rule (2) of rule 10TD.

(14) For the purposes of this rule,—

(*i*) no reference under sub-rule(4) shall be made by an Assessing Officer after expiry of a period of two months from the end of the month in which Form 3CEFA is received by him;

(*ii*) no order under sub-rule (6) or sub-rule (11) shall be passed by the Transfer Pricing Officer after expiry of a period of two months from the end of the month in which the reference from the Assessing officer under sub-rule(4) or sub-rule (10), as the case may be, is received by him;

(*iii*) the order under sub-rule (8) shall be passed by the Commissioner within a period of two months from the end of the month in which the objection filed by the assessee under sub-rule(7) is received by him.

(15) If the Assessing Officer or the Transfer Pricing Officer or the Commissioner, as the case may be, does not make a reference or pass an order, as the case may be, within the time specified in sub-rule (14), then the option for safe harbour exercised by the assessee shall be treated as valid.

10TF. Safe harbour rules not to apply in certain cases.—Nothing contained in rules 10TA , 10TB, 10TC, 10TD or rule 10TE shall apply in respect of eligible international transactions entered into with an associated enterprise located in any country or territory notified under section 94A or in a no tax or low tax country or territory.

10TG. Mutual Agreement Procedure not to apply.—Where transfer price in relation to an eligible international transaction declared by an eligible assessee is accepted by the income-tax authorities under section 92CB, the assessee shall not be entitled to invoke mutual agreement procedure under an agreement for avoidance of double taxation entered into with a country or specified territory outside India as referred to in sections 90 or 90A.';

(B) in Appendix II, after Form No. 3CEF, the following shall be inserted, namely:—

"**FORM NO. 3CEFA**

(See sub-rule (1) of rule 10 …)

Application for Opting for Safe Harbour

To,

The Assessing Officer

……………………………..

Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 read with rule 10TA to rule 10TG of Income-tax Rules, 1962. In this regard the particulars are as under:

1.General:

(*a*) Full name of the assessee:

(*b*) Permanent Account Number:

(*c*) Address of the assessee:

(*d*) Nature of business or activities of the assessee:#

(*e*) Status

(*f*) whether the option is to be exercised for one assessment year? yes / no

(i) if yes , following details be provided,—

(1) previous year ended

(2) assessment year

(3) date of furnishing of return of income for the assessment year

(ii) if no, following details be provided,—

(1) assessment years for which the option is exercised;

(2) date of furnishing of return of income in respect of the first of the assessment years mentioned in (1)

2. Eligible International Transaction:

Sl.No	*Particulars in respect of eligible international transaction*	*Remarks*
1.	Has the eligible assessee entered into any international transaction in respect of the provision of software development services referred in item (i) of Rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into. (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction. (*e*) Amount received or receivable for the services provided. (*f*) Operating profit margin in relation to operating expense declared (*g*) Whether transfer price is in accordance with The circumstances specified under rule 10TD	Yes/No Yes/No
2.	Has the eligible assessee entered into any international transaction in respect of the provision of information technology enabled services referred to in item (ii) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises with whom the eligible international transaction has been entered into (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction (*e*) Amount received for the services provided (*f*) Operating profit margin in relation to operating expense declared (*g*) Whether transfer price is in accordance with the circumstances specified under rule 10TD	Yes/No Yes/No
3.	Has the eligible assessee entered into any international transaction in respect of the provision of knowledge processes outsourcing services referred to in item (iii) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises with whom the eligible international transaction has been entered into (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction (*e*) Amount received for the services provided (*f*) Operating profit margin in relation to operating expense declared. (*g*) Whether transfer price is in accordance with the circumstances specified under rule 10TD	Yes/No Yes No

4.	Has the eligible assessee advanced intra-group loans as referred to in item (iv) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises with whom the eligible international transaction has been entered into (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction (*e*) The rate at which interest has been charged in respect of each lending (*f*) Whether transfer price is in accordance with the circumstances specified under rule 10TD	Yes/No Yes/No
5.	Has the eligible assessee provided corporate guarantee(s) as referred to in item (v) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises with whom the eligible international transaction has been entered into (*b*) Name of the country in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction (*e*) The rate at which the commission or fee has been charged in respect of the transaction declared (*f*) Whether AE is required to be credit rated, if yes, the credit rating and the name of rating agency (*g*) Whether transfer price is in accordance with the circumstance specified under rule 10TD	Yes/No Yes/No
6.	Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to software development services as referred to in item (vi) of rule 10TC? If Yes, provide the following details*: *a*) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into. *b*) Name of the country or territory in which AE (s) is located. *c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. *d*) Description of the eligible international transaction. *e*) Amount received for the services provided. *f*) Operating profit margin in relation to operating expense declared. *g*) Whether transfer price is in accordance with the circumstances specified under rule 10TD	Yes/No Yes/No
7.	Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs as referred to in item (vii) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into. (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.	Yes/No

	(*d*) Description of the eligible international transaction. (*e*) Amount received for the services provided. (*f*) Operating profit margin in relation to operating expense declared. (*g*) Whether transfer price is in accordance with the circumstance specified under rule 10TD	Yes/No
8.	Has the eligible assessee entered into any international transaction in respect of manufacturing and export of core auto components as referred to in item (viii) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into. (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction. (*e*) Amount received or receivable in relation to such transaction. (*f*) Operating profit margin in relation to operating expense declared. (*g*) Whether transfer price is in accordance with the circumstance specified under rule 10TD.	Yes/No Yes/No
9.	Has the eligible assessee entered into any international transaction in respect of manufacturing and export of non-core auto components as prescribed in item (ix) of rule 10TC? If Yes, provide the following details*: (*a*) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into. (*b*) Name of the country or territory in which AE (s) is located. (*c*) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA. (*d*) Description of the eligible international transaction. (*e*) Amount received or receivable in relation to such transaction. (*f*) Operating profit margin in relation to operating expense declared. (*g*) Whether transfer price is in accordance with the circumstance specified under rule 10TD.	Yes/No Yes/No

I declare that to the best of my knowledge and belief, the information furnished herein is correct and truly stated.

Yours faithfully,

Place:
Date:

Signature
Name
Designation/Capacity
Address

Notes:
Details of the assessee as per rule 10TB to be provided.
* Details for the relevant assessment year or first of the relevant assessment years, as the case may be, to be provided.
• Particulars of each eligible international transaction should be reported separately along with transfer price declared.
• The application should be signed by the person authorised to sign the return of income under section 140.".

[Notification No. 73/2013/F.No. 142/28/2013-TPL]
ASHISH KUMAR, Director

Note : The principal rules were published in the Gazette of India *vide* notification No. S.O. 969(E), dated the 26th March, 1962 and were last amended *vide* notification number S.O. 2668(E), dated the 04-09-2013.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್.ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

P.R. 18
SC - 20

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 10 ಕೇನಿಪ್ರ 2014, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 30ನೇ ಜನವರಿ, 2014.

2013ನೇ ಸಾಲಿನ 23-09-2013ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3 (II) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 2891 (E) ದಿನಾಂಕ 23-09-2013 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

CORRIGENDUM

New Delhi, the 23rd September, 2013

S.O. 2891 (E).-In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 100/2013-CUSTOMS (N.T.) dated the 19th September, 2013, published in the Gazette of India, Extraordinary, Part-II, Section 3 of Sub-Section (ii), vide number S.O. 2814 (E), dated 19th September 2013, in the SCHEDULE-I, against serial number 7, in column (3),—

(i) in sub-column (a) for ``74.40'' read ``0.7440'',

(ii) in sub-column (b) for ``70.25 read ``0.7225''.

[F.No. 468/03/2013-Cus. V]

M. SATISH KUMAR REDDY, Director (ICD)

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್.ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

P.R. 15
SC - 20

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 09 ಕೇನಿಪ್ರ 2014, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 30ನೇ ಜನವರಿ, 2014.

2013ನೇ ಸಾಲಿನ 02-10-2013ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ (3) II ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 2989 (E) ದಿನಾಂಕ 02-10-2013 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT

(Department of Social Justice and Empowerment)

NOTIFICATION

New Delhi, the 1st October, 2013

S.O. 2989 (E).-In exercise of the powers conferred by sub-section (3) of Section 1 of the Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013 (25 of 2013), the Central Government hereby appoints the 6th day of December, 2013 as the date on which the said Act shall come into force.

[F.No. 12015/3/2008-SCD-IV]

SANJEEV KUMAR, Jt. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್.ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

P.R. 16
SC - 20

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 06 ಕೇನಿಪ್ರ 2014, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 01ನೇ ಫೆಬ್ರವರಿ, 2014.

2013ನೇ ಸಾಲಿನ 21-10-2013ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3 (II) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 3206(E) ದಿನಾಂಕ: 18-10-2013 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF PETROLEUM AND NATURAL GAS

NOTIFICATION

New Delhi, the 18th October, 2013

S.O. 3206 (E).- Whereas by a notification of the Government of India in the Ministry of Petroleum & Natural Gas S.O. No. 888(E) dated the 26th March, 2013, issued under sub-section (1) of Section 3 of the Petroleu and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), (hereinafter referred to as the said Act), published in the Extraordinary Gazette of India. dated the 1st April, 2013, the Central Government declared its intention to acquire the right of user in the land specified in the Schedule appended to that notification for the purpose of laying pipeline for transportation of LPG, through Mangalore Hassan Mysore Solur Pipeline by Hindustan Petroleum Corporation Limited;

And whereas copies of the said Extraordinary Gazette notification were made available to the public up to 23.05.2013;

And whereas the competent authority has under sub-section (1) of Section 6 of the said Act submitted report to the Central Government;

And whereas, the Central Government, after considering the said report and on being satisfied that the said land is required for laying the pipeline, has decided to acquire right of user therein;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 6 of the said Act, the Central . Government hereby declares that the right of user in the land specified in the Schedule appended to this notification is hereby acquired for laying the pipeline;

And further, in exercise of the powers conferred by sub-section (4) of Section 6 of the said Act, the "Central Government hereby directs that the right of user in the said land for laying the pipeline shall, instead of vesting in the Central Government, vest on the date of publication of the declaration, in Hindnstan Petroleum Corporation Limited, free from all encumbrances;

Hindustan Petroleum Corporation Limited shall be exclusively liable for any compensation in terms of Section 10 of the P & MP Act, 1962. According to Section 13 , no suit, or other legal proceeding would lie against the Central Government, Competent Authority or any State Government or Corporation for any matter relating to the pipeline.

SCHEDULE

Taluk :Kunigal **District: Tumkur** **State: Kamataka**

Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
1.	1. Chikkamadhure	Shimsha River in between Village boundary & survey number 31	0	09
2.		31	0	39
3.		30/2	0	01
4.		29/3	0	01
5.		30/3	0	10
6.		30/4	0	09
7.		30/5	0	18
8.		3/1	0	35
9.		3/2	0	10
10.		4/1	0	05
11.		4/2	0	02
12.		Nala in between survey number 4/2 & 5/1	0	08
13.		5/1	0	07
14.		5/2	0	10
15.		5/3A	0	04
16.		5/3B	0	05
17.		9	0	17
18.		10/1	0	17
19.		10/2	0	04
20.		Canal in survey number 10/2	0	04
21.		106/6	0	03
22.		106/7	0	01
23.		106/8	0	04
24.		106/9	0	09
25.		107/2	0	01
26.		Nala in between survey number 107, 106/9 & 105	0	04
27.		83/7	0	13
28.		84	0	12
29.		85/1	0	19
30.		85/2	0	08
31.		86	0	20
32.		94/1	0	01

Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
33.		94/2	0	08
34.		94/3	0	18
35.		99/2	0	10
36.		98/1	0	12
37.		98/2	0	13
38.		97	0	06
39.	2. Doddamadhure	Nala in between Village boundary & survey number 128	0	02
40.		128	0	01
41.		117/3	0	02
42.		117/4	0	03
43.		117/5A	0	04
44.		117/58	0	01
45.		122	0	04
46.		121	0	09
47.		120/1	0	07
48.		120/2	0	06
49.		120/3	0	08
50.	3. Gottikere	10/1	0	04
51.		10/2	0	07
52.		Mud road in survey number 10	0	02
53.		11/1 B	0	15
54.		14/2	0	14
55.		14/1	0	26
56.		16/1	0	34
57.		16/3	0	01
58.		16/4	0	12
59.		16/5	0	19
60.		1712	0	12
61.	4. Sheshapura	24/4	0	13
62.	5. Jaladigere	10	0	01
63.		24	0	20
64.		25/1	0	06
65.		25/2	0	03
66.		25/3	0	01
67.		25/4	0	02

Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
68.		Canal in survey number 25	0	01
69.		26/1	0	04
70.		26/2	0	08
71.		26/3	0	09
72.		26/4	0	02
73.		21/5	0	09
74.		27	0	14
75.		28/1	0	06
76.		28/2A	0	14
77.		28/2B	0	06
78.		37/1	0	10
79.		29	0	03
80.		35/1	0	15
81.		35/2	0	01
82.		Nala in between survey number 35 & 33/1	0	08
83.		30/3	0	01
84.		30/5	0	01
85.		33/1	0	09
86.		33/2A	0	07
87.		32/1	0	01
88.		32/2A	0	01
89.		32/2B	0	02
90.		32/3	0	03
91.		32/4A	0	04
92.		32/4B	0	04
93.		Asphalted road in between survey number 32/5 & 126/4	0	02
94.		126/3A	0	01
95.		126/4	0	15
96.		127/4	0	12
97.		127/3A	0	03
98.		127/3B	0	03
99.		127/1	0	11
100.		127/2A	0	01
101.		127/2B	0	01

Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
102.		100/12	0	02
103.		100/14	0	03
104.		100/13	0	03
105.		100/10	0	03
106.		100/7	0	03
107.		100/16	0	02
108.		100/17	0	02
109.		100/18	0	03
110.		100/19	0	02
111.		100/23A	0	01
112.		100/23B	0	02
113.		100/24	0	01
114.		Road in between survey number 100/24 & 99	0	05
115.		Nala in survey number 99	0	03
116.		99.	0	14
117.		98/2	0	14
118.		98/3	0	01
119.		98/20	0	01
120.		98/16	0	06
121.		98/1	0	02
122.		98/4	0	01
123.		98/21	0	01
124.		98/15	0	01
125.		96/19	0	01
126.		96/7	0	03
127.		96/3	0	01
128.		96/8	0	03
129.		96/9	0	01
130.		96/10	0	05
131.		96/11	0	03
132.		96/17	0	02
133.		97	0	05
134.		82/3	0	08
135.		82/4	0	01
136.		81/1	1	06

Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
137.		81/3	0	04
138.	6. Chakenahalli	77/1 A	0	02
139.		77/2	0	05
140.		78/3	0	06
141.		78/4	0	01
142.		79/2	0	03
143.		79/3	0	04
144.		79/4	0	02
145.		5/1	0	06
146.		5/2	0	02
147.		5/3	0	04
148.		5/4	0	05
149.		NH-48 in between survey number 5 & 4	0	05
150.		4/5	0	02
151.		4/1	0	10
152.		4/3	0	09
153.		4/4	0	09
154.		7/1A	0	15
155.		7/1B	0	10
156.		7/1C	0	06
157.		8/1A	0	03
158.		8/1B	0	01
159.		8/8C	0	09
160.		8/4A	0	01
161.		8/5	0	02
162.		8/6	0	03
163.		8/7	0	01
164.		12/2	0	01
165.		42/10	0	02
166.		42/30	0	01
167.		42/11	0	01
168.		42/12A	0	03
169.		42/13	0	02
170.		42/28	0	03

R.N.I. No. KARBIL/2001/47147 POSTAL REGN. No. RNP/KA/BGS/2202/2014-16
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Sl. No.	Name of Village	Survey No.	Area	
			Acres	Guntas
1	2	3	4	5
171.		42/32	0	03
172.		42/15	0	03
173.		42/16	0	04
174.		51	0	07
175.		50	0	03
176.		52/1	0	05
177.		48/7A	0	03
178.		48/7B	0	04
179.		Proposed Railwayline in survey number 48/7 & 48/6	0	04

[F. No. R-31015/12/2013-OR-II]

PAWAN KUMAR, Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್.ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

P.R. 19
SC - 20

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–59